

**Fill in this information to identify the case:**Debtor Name Lifesize Inc.United States Bankruptcy Court for the: Southern District of Texas  
(State)Case number: 23-50038

## Official Form 426

**Periodic Report Regarding Value, Operations, and Profitability of Entities in Which the Debtor's Estate Holds a Substantial or Controlling Interest**

12/17

This is the *Periodic Report* as of 6/28/2023 on the value, operations, and profitability of those entities in which a Debtor holds, or two or more Debtors collectively hold, a substantial or controlling interest (a "Controlled Non-Debtor Entity"), as required by Bankruptcy Rule 2015.3. For purposes of this form, "Debtor" shall include the estate of such Debtor.

Lifesize, Inc. holds a substantial or controlling interest in the following entities:

Name of Controlled Non-Debtor Entity	Interest of the Debtor	Tab #
See Exhibit 1		

This *Periodic Report* contains separate reports (*Entity Reports*) on the value, operations, and profitability of each Controlled Non-Debtor Entity.

Each *Entity Report* consists of five exhibits.

*Exhibit A* contains the most recently available: balance sheet, statement of income (*loss*), statement of cash flows, and a statement of changes in shareholders' or partners' equity (*deficit*) for the period covered by the *Entity Report*, along with summarized footnotes.

*Exhibit B* describes the Controlled Non-Debtor Entity's business operations.

*Exhibit C* describes claims between the Controlled Non-Debtor Entity and any other Controlled Non-Debtor Entity.

*Exhibit D* describes how federal, state or local taxes, and any tax attributes, refunds, or other benefits, have been allocated between or among the Controlled Non-Debtor Entity and any Debtor or any other Controlled Non-Debtor Entity and includes a copy of each tax sharing or tax allocation agreement to which the Controlled Non-Debtor Entity is a party with any other Controlled Non-Debtor Entity.

*Exhibit E* describes any payment, by the Controlled Non-Debtor Entity, of any claims, administrative expenses or professional fees that have been or could be asserted against any Debtor, or the incurrence of any obligation to make such payments, together with the reason for the entity's payment thereof or incurrence of any obligation with respect thereto.

**This *Periodic Report* must be signed by a representative of the trustee or debtor in possession.**

Debtor Name: Lifesize Inc.Case number: 23-50038

The undersigned, having reviewed the *Entity Reports* for each Controlled Non-Debtor Entity, and being familiar with the Debtor's financial affairs, verifies under the penalty of perjury that to the best of his or her knowledge, (i) this *Periodic Report* and the attached *Entity Reports* are complete, accurate, and truthful to the best of his or her knowledge, and (ii) the Debtor did not cause the creation of any entity with actual deliberate intent to evade the requirements of Bankruptcy Rule 2015.3

**For non-individual Debtors:****X**/s/ Michael Yoshimura

Signature of Authorized Individual

Michael Yoshimura

Printed name of Authorized Individual

Date 6 / 28 / 2023**For individual Debtors:****X**\_\_\_\_\_  
Signature of Debtor 1\_\_\_\_\_  
Printed name of Debtor 1Date \_\_\_\_\_  
MM / DD / YYYY**X**\_\_\_\_\_  
Signature of Debtor 2\_\_\_\_\_  
Printed name of Debtor 2Date \_\_\_\_\_  
MM / DD / YYYY

Debtor Name Lifesize Inc.

Case number 23-50038

**Exhibit A: Financial Statements for** [See Attached Exhibits A-1 through A-4]

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**For the Non-Debtor entities listed in Exhibit 1**

Debtor Name Lifesize Inc.

Case number 23-50038

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**Exhibit A-1: Balance Sheet for the Non-Debtor Entities in Exhibit 1 as of 4/30/2023**

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See Exhibit A-1 Attached

Debtor Name Lifesize Inc.

Case number 23-50038

**Exhibit A-2: Statement of Income (*Loss*) for Non-Debtor entities in Exhibit 1**

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See Exhibit A-2 Attached

Debtor Name Lifesize Inc.

Case number 23-50038

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**Exhibit A-3: Statement of Cash Flows for the Non-Debtor Entities listed in Exhibit 1**

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See Exhibit A-3 Attached

Debtor Name Lifesize Inc.

Case number 23-50038

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**Exhibit A-4: Statement of Changes in Shareholders'/Partners' Equity (*Deficit*) for the Non-Debtor Entities Listed in Exhibit 1**

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See Exhibit A-4 Attached

Debtor Name Lifesize Inc.

Case number 23-50038

**Exhibit B: Description of Operations for Non-Debtor Entities**

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**Light Blue Optics Ltd** – In the process of liquidating this entity, which has no employees, no customers, and is cost plus entity

**Lifesize Italia SRL** – Sales entity for Lifesize video product with only a few employees, no customers, and a cost plus entity

**Lifesize Technologies UK Ltd** – Sales entity for Lifesize video product with approx. 10 employees, no customers, and a cost plus entity

**Lifesize France SARL** – Sales entity for Lifesize video product with only a few employees, no customers, and a cost plus entity

**Lifesize Gmbh** – Sales and cost plus entity for Lifesize video product with one employee and one contractor remaining no customers

**Lifesize Japan K.K.** – The Debtors plan to liquidate this entity, which is cost plus with no employees and no customers

**Lifesize Australia PTY Ltd** – The Debtors plan to liquidate this entity, which is cost plus with no employees and no customers

**Lifesize Singapore Pte. Ltd** – The Debtors plan to liquidate this entity, which is cost plus with no employees and no customers

**Lifesize India Pvt. Ltd** – Entity used to help facilitate operations in India



Debtor Name Lifesize Inc.

Case number 23-50038

**Exhibit C: Description of Intercompany Claims**

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The claims are inter-company payables and receivables arising from the normal course of business.

Debtor Name Lifesize Inc.

Case number 23-50038

**Exhibit D: Allocation of Tax Liabilities and Assets**

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Not Applicable. The Debtor files taxes with the respective local jurisdictions.

Debtor Name Lifesize Inc.

Case number 23-50038

**Exhibit E: Description of Controlled Non-Debtor Entity's payments of Administrative Expenses, or Professional Fees otherwise payable by a Debtor**

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Not applicable. The Debtor entities pay for their own administrative expenses and professional fees.

Debtor Name: Lifesize, Inc.

Case No.: 23-50038

### **General Notes to the Official Form 2015.3**

This periodic report (the “**Periodic Report**”) has been prepared solely for the purpose of complying with Rule 2015.3 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”). This Periodic Report includes each entity that is not a publicly traded corporation or a Debtor (as defined below) and is directly owned by a Debtor’s estate (each a “**Non-Debtor**” or a “**Controlled Non-Debtor Entity**”).

The information included in this Periodic Report has been provided by the Debtors’ management. The Debtor, Lifesize, Inc. has controlling ownership of the listed Non-Debtor entities. Further, this Periodic Report is limited in scope, covers a limited time period, and has been prepared solely for purposes of fulfilling the requirements of Bankruptcy Rule 2015.3.

### **Description of these Chapter 11 Cases**

On May 16, 2023 (the “**Petition Date**”), the Debtors commenced with the United States Bankruptcy Court for the Southern District of Texas (the “**Court**”) voluntary cases under Chapter 11 of title 11 of the United States Code (the “**Bankruptcy Code**”). The Debtors are authorized to continue operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. The Debtors’ Chapter 11 cases are being jointly administered for procedural purposes only pursuant to Bankruptcy Rule 1015(b) and Local Rule 1015-1 under the caption Lifesize, Inc., Case No. 23-50038, pursuant to an order entered by the Bankruptcy Court on May 16, 2023 [Docket No. 2]. Additional information about these Chapter 11 cases, court filings, and claims information is available on the Debtors’ restructuring website: <http://www.kccllc.net/lifesize>.

### **Financial Statement**

The Debtors are providing balance sheets, income statements, cash flow statements, and statements of changes in stockholders equity for the Non-Debtor entities. The unaudited financial statements presented in this Periodic Report are derived from the consolidated books and records of the Debtors and its non-debtor subsidiaries. The presentation in this Periodic Report does not include all of the information and footnotes required by generally accepted accounting principles for complete financial statements. The financial statements and supplemental information contained herein represent condensed information, are limited in scope, and cover a limited time period.

Management made reasonable efforts to ensure that the financial information is accurate and complete based on information that was available to them at the time of preparation. Subsequent information or discovery may result in material changes to the information. Notwithstanding any such discovery, new information, errors or omissions, the Debtors do not undertake any obligation or commitment to update this Periodic Report. Nothing contained in this Periodic Report shall constitute a waiver of any rights of the Debtors, including the right to amend the information contained herein. The financial information disclosed herein was not prepared in accordance with federal or state securities laws or other applicable non-bankruptcy law or in lieu of complying with any periodic reporting requirements thereunder. The results of operations contained herein are not necessarily indicative of results that are expected from any other period and may not necessarily reflect the results of operations or financial position of the non-Debtors in the future. This Periodic Report is limited in scope, covers a limited time period, and has been prepared solely for purposes of fulfilling the requirements of Bankruptcy Rule 2015.3.

### **Current Values**

The Debtors do not maintain fair market value or other bases of valuation for these entities, which may differ substantially from the net book value of these entities.

### **Reservation of Rights**

Nothing contained in this Periodic Report shall constitute a waiver or admission by the Debtors in any respect, nor shall this Periodic Report or any information set forth herein waive or release any of the Debtors’ rights or admission with respect to these Chapter 11 cases, or their estates, including with respect to, among other things, matters involving objections to claims, substantive consolidation, equitable subordination, defenses, characterization or recharacterization of contracts, assumption or rejection of contracts under the provisions of Chapter 3 of the Bankruptcy Code and/or causes of action under the provisions of Chapter 5 of the Bankruptcy Code or any other relevant applicable laws to recover assets or avoid transfers. The Debtors are reviewing the assets and liabilities of their affiliates on an ongoing basis, including without limitation with respect to intercompany claims and obligations, and nothing contained in this Periodic Report shall constitute a waiver of any of the Debtors’ or their affiliates’ rights with respect to such assets, liabilities, claims, and obligations that may exist.

### **Currency**

The amounts herein are presented in United States dollars, unless otherwise noted.

**Official Form 426**

*Exhibit 1 - Lifesize, Inc. holds a substantial or controlling interest in the following entities:*

**The Debtors holds a substantial or controlling interest in the following entities:**

Name of Controlled Non-Debtor Entity	Interest of the Debtor
Light Blue Optics Ltd	100% owned by Lifesize Inc.
Lifesize Italia SRL	100% owned by Lifesize Inc.
Lifesize Technologies UK Ltd	100% owned by Lifesize Inc.
Lifesize France SARL	100% owned by Lifesize Inc.
Lifesize GmbH	100% owned by Lifesize Inc.
Lifesize Japan K.K.	100% owned by Lifesize Inc.
Lifesize Australia PTY Ltd	100% owned by Lifesize Inc.
Lifesize Singapore Pte. Ltd	100% owned by Lifesize Inc.
Lifesize India Pvt. Ltd	99.9% owned by Lifesize Inc.

## Lifesize, Inc

Non-Debtors - Balance Sheet

End of Jan-2023

Exhibit A-1

	Lifesize Australia Pty. Ltd	Lifesize France SARL	Lifesize GmbH	Lifesize India Pvt. Ltd.	Lifesize Italia SRL	Lifesize Japan KK	Lifesize Singapore Pte. Ltd	Lifesize Technologies UK Ltd	Light Blue Optics, Ltd.
Current Assets									
Total Bank	\$ 442	\$ 2,418	\$ 10,641	\$ 21,685	\$ 6,079	\$ 35	\$ 2,389	\$ 12,397	\$ 30,643
11601 - VAT Receivable	6,336	9,009	1,147	-	-	-	2,813	21,739	-
11701 - Miscellaneous Receivable	9,084	73,362	-	-	-	-	-	(128)	(1,887,638)
14253 - Prepaid Expenses -Health Insur	-	-	-	1,811	-	-	-	-	-
14254 - Prepaid Expenses-Insurance	-	-	-	7,289	-	-	-	-	-
Total - 14611 - I/C Receivable	3,055,380	9,367,860	4,539,027	2,940,767	7,727,607	1,052,550	2,767,032	10,914,752	8,185
<b>Total Other Current Asset</b>	<b>3,070,800</b>	<b>9,450,230</b>	<b>4,540,174</b>	<b>2,949,867</b>	<b>7,727,607</b>	<b>1,052,550</b>	<b>2,769,845</b>	<b>10,936,363</b>	<b>(1,879,454)</b>
<b>Total Current Assets</b>	<b>3,071,242</b>	<b>9,452,648</b>	<b>4,550,815</b>	<b>2,971,552</b>	<b>7,733,687</b>	<b>1,052,585</b>	<b>2,772,234</b>	<b>10,948,760</b>	<b>(1,848,811)</b>
<b>Total Fixed Assets</b>	<b>-</b>	<b>399</b>	<b>-</b>	<b>812</b>	<b>3,578</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>
17702 - Depst on Ofc Equip/Leased Ofc	-	6,601	-	75,195	60,312	-	-	2,857	-
18001 - Goodwill	-	-	-	-	-	-	-	-	50,862
Total Other Assets	-	6,601	-	75,195	60,312	-	(0)	2,857	50,862
<b>Total ASSETS</b>	<b>3,071,242</b>	<b>9,459,648</b>	<b>4,550,815</b>	<b>3,047,560</b>	<b>7,797,577</b>	<b>1,052,585</b>	<b>2,772,234</b>	<b>10,951,617</b>	<b>(1,797,949)</b>
Total Accounts Payable	12,768	26,880	29,042	31,012	101,929	313	38,048	82,587	-
21221 - Accrued AP	-	-	-	1,276	-	-	-	-	-
21411 - Accrued General	11,063	40,064	34,555	29,323	21,646	21,090	85,811	94,644	16,295
21812 - Holiday Pay Accruals	-	43,058	787	1,201	25,811	-	-	27,017	-
21813 - Accrual 13th/14th Salary	-	2,824	-	-	5,965	-	-	1,804	-
21821 - Payroll Tax Accruals	-	53,775	250	-	24,005	-	-	3,704	-
21822 - Social Deductions Accruals (EE)	-	-	-	5,281	4,303	-	-	4,295	-
21831 - Insurance Accruals	-	-	-	-	1,016	-	-	-	-
21832 - Pretax Employee Benefit	-	-	-	3,016	-	-	-	-	-
21833 - Pension Accruals	-	-	-	818	15,634	-	-	30,068	-
21841 - Commission Accruals/Office	-	28,194	7,825	2	9,193	-	-	47,036	-
21901 - Accrued Severance	-	-	-	-	282,751	-	-	16,673	-
22031 - Income Taxes Payable Prior Year	-	(3,932)	4,736	11,868	-	-	(9,242)	(2,563)	-
22032 - Income Taxes Payable Current Year	27,952	99,311	56,960	(19,035)	71,605	-	62,130	152,153	-
22051 - Withholding Tax Payable	-	-	-	898	-	-	-	-	-
25009 - Dividends Payable	-	-	-	-	-	-	-	-	-
27071 - I/C Payable	2,932,324	8,606,312	4,134,467	4,225,671	6,490,722	1,021,421	2,553,220	11,293,973	470,192
Total Other Current Liability	2,971,339	8,869,607	4,239,578	4,260,319	6,952,649	1,042,511	2,691,918	11,668,805	486,487
<b>Total Current Liabilities</b>	<b>2,984,107</b>	<b>8,896,486</b>	<b>4,268,620</b>	<b>4,291,331</b>	<b>7,054,579</b>	<b>1,042,823</b>	<b>2,729,966</b>	<b>11,751,392</b>	<b>486,487</b>
28101 - Accrued Severance Indemnity	-	-	-	-	368,209	-	-	-	-
28202 - DBP Funded Status LT	-	-	-	36,159	-	-	-	-	-
<b>Total Long Term Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,159</b>	<b>368,209</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
29112 - Common Stock	-	-	-	-	-	-	-	-	-
29113 - I/C Common Stock	1	11,194	28,230	101,889	10,975	27,450	1	152	-
29181 - Additional Paid in Capital - Preferred Stock	(327)	(2,742)	(16,024)	(2,610)	(6,542)	-	(548)	(5,194)	-
29257 - Intercompany Equity Transfer	(107,283)	(199,106)	(142,149)	(118,660)	(184,299)	(53,997)	(65,078)	(351,983)	-
29265 - Adj. to Prior Year Retained Earning	-	-	-	353,305	-	-	-	-	-
30050 - Distributions	-	-	-	-	-	-	-	-	-
<b>Total - Equity</b>	<b>(107,609)</b>	<b>(190,654)</b>	<b>(129,943)</b>	<b>333,924</b>	<b>(179,865)</b>	<b>(26,547)</b>	<b>(65,625)</b>	<b>(357,025)</b>	<b>-</b>
Retained Earnings	176,026	704,613	430,782	(910,729)	506,267	68,506	120,832	221,883	(2,079,579)
Net Income	18,718	49,202	(18,643)	(703,126)	48,387	(32,198)	(12,940)	(664,633)	(204,857)
<b>Total Equity</b>	<b>87,135</b>	<b>563,162</b>	<b>282,195</b>	<b>(1,279,931)</b>	<b>374,789</b>	<b>9,761</b>	<b>42,268</b>	<b>(799,775)</b>	<b>(2,284,436)</b>
<b>Total Liabilities &amp; Equity</b>	<b>\$ 3,071,242</b>	<b>\$ 9,459,648</b>	<b>\$ 4,550,815</b>	<b>\$ 3,047,560</b>	<b>\$ 7,797,577</b>	<b>\$ 1,052,585</b>	<b>\$ 2,772,234</b>	<b>\$ 10,951,617</b>	<b>\$ (1,797,949)</b>

## Lifesize, Inc

Non-Debtors - Balance Sheet

End of APR-2023

Exhibit A-1

	Lifesize Australia Pty. Ltd	Lifesize France SARL	Lifesize GmbH	Lifesize India Pvt. Ltd.	Lifesize Italia SRL	Lifesize Japan KK	Lifesize Singapore Pte. Ltd	Lifesize Technologies UK Ltd	Light Blue Optics, Ltd.
Current Assets									
Total Bank	\$ 3,007	\$ 4,126	\$ 2,579	\$ 14,974	\$ 4,190	\$ 1	\$ 544	\$ 11,067	18,097
Total Accounts Receivable	-	-	-	-	-	-	-	-	-
11601 - VAT Receivable	5,852	(1,496)	2,268	-	2,402	-	3,795	33,780	-
11701 - Miscellaneous Receivable	6,615	-	-	-	-	-	-	(128)	(1,887,638)
14251 - Prepaid Expenses- Misc.	-	-	11,006	-	-	-	-	-	-
14253 - Prepaid Expenses -Health Insur	-	-	-	13,457	-	-	-	5,257	-
14254 - Prepaid Expenses-Insurance	-	-	-	5,114	-	-	-	-	-
Total - 14611 - I/C Receivable	3,082,084	9,580,122	4,608,020	2,940,767	7,895,567	1,055,485	2,779,139	11,258,678	8,185
<b>Total Other Current Asset</b>	<b>3,094,551</b>	<b>9,578,626</b>	<b>4,621,293</b>	<b>2,959,338</b>	<b>7,897,969</b>	<b>1,055,485</b>	<b>2,782,935</b>	<b>11,297,586</b>	<b>(1,879,454)</b>
<b>Total Current Assets</b>	<b>3,097,558</b>	<b>9,582,752</b>	<b>4,623,872</b>	<b>2,974,312</b>	<b>7,902,160</b>	<b>1,055,487</b>	<b>2,783,479</b>	<b>11,308,654</b>	<b>(1,861,357)</b>
<b>Total Fixed Assets</b>	<b>-</b>	<b>(0)</b>	<b>0</b>	<b>508</b>	<b>3,274</b>	<b>-</b>	<b>(0)</b>	<b>0</b>	<b>-</b>
17702 - Depst on Ofc Equip/Leased Ofc	-	-	-	75,369	61,441	-	-	-	-
18001 - Goodwill	-	-	-	-	-	-	-	-	50,862
19999 - Foreign Currency Clearance	-	-	-	-	(1,517)	-	(0)	-	-
Total Other Assets	-	-	-	75,369	59,924	-	(0)	-	50,862
<b>Total ASSETS</b>	<b>3,097,558</b>	<b>9,582,752</b>	<b>4,623,872</b>	<b>3,050,188</b>	<b>7,965,357</b>	<b>1,055,487</b>	<b>2,783,479</b>	<b>11,308,654</b>	<b>(1,810,495)</b>
Total Accounts Payable	9,758	810	21,276	45,795	77,407	299	40,475	155,595	-
21411 - Accrued General	10,473	49,863	40,034	24,611	21,929	20,175	75,284	56,205	16,195
21812 - Holiday Pay Accruals	-	50,347	1,247	3,348	32,558	-	-	26,176	-
21813 - Accrual 13th/14th Salary	-	7,193	-	-	15,370	-	-	8,203	-
21821 - Payroll Tax Accruals	-	43,004	300	-	31,917	-	-	3,772	-
21822 - Social Deductions Accruals (EE)	-	-	-	5,468	4,269	-	-	1,866	-
21831 - Insurance Accruals	-	-	-	-	584	-	-	-	-
21832 - Pretax Employee Benefit	-	-	-	253	-	-	-	-	-
21833 - Pension Accruals	-	-	-	808	21,195	-	-	41,772	-
21901 - Accrued Severance	-	-	-	-	181,269	-	-	16,985	-
22031 - Income Taxes Payable Prior Year	-	(4,006)	4,824	11,895	-	-	(6,173)	(9,160)	-
22032 - Income Taxes Payable Current Year	26,460	90,011	58,026	(21,526)	72,946	-	60,530	155,333	-
22051 - Withholding Tax Payable	-	-	-	1,123	-	-	-	-	-
25009 - Dividends Payable	-	-	-	-	-	-	-	-	-
27071 - I/C Payable	2,960,920	8,774,369	4,215,491	4,415,294	6,783,538	1,024,223	2,568,348	11,647,641	470,192
Total Other Current Liability	2,997,852	9,010,781	4,319,921	4,441,275	7,165,575	1,044,398	2,697,990	11,948,794	486,387
<b>Total Current Liabilities</b>	<b>3,007,611</b>	<b>9,011,592</b>	<b>4,341,197</b>	<b>4,487,070</b>	<b>7,242,982</b>	<b>1,044,697</b>	<b>2,738,465</b>	<b>12,104,389</b>	<b>486,387</b>
<b>Total Long Term Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,566</b>	<b>358,542</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
29112 - Common Stock	-	-	-	-	-	-	-	-	-
29113 - I/C Common Stock	1	11,194	28,230	101,889	10,975	27,450	1	152	-
29181 - Additional Paid in Capital - Preferred Stock	(327)	(2,742)	(16,024)	(2,610)	(6,542)	-	(548)	(5,194)	-
29257 - Intercompany Equity Transfer	(107,283)	(199,106)	(142,149)	(118,660)	(184,299)	(53,997)	(65,078)	(351,983)	-
29265 - Adj. to Prior Year Retained Earning	-	-	-	353,305	-	-	-	-	-
Retained Earnings	194,744	753,816	412,139	(1,613,855)	554,654	36,308	107,893	(442,750)	(2,284,436)
Net Income	2,812	7,998	480	(191,517)	(10,955)	1,029	2,746	4,039	(12,446)
<b>Total Equity</b>	<b>89,947</b>	<b>571,160</b>	<b>282,675</b>	<b>(1,471,448)</b>	<b>363,834</b>	<b>10,790</b>	<b>45,014</b>	<b>(795,736)</b>	<b>(2,296,882)</b>
<b>Total Liabilities &amp; Equity</b>	<b>\$ 3,097,558</b>	<b>\$ 9,582,752</b>	<b>\$ 4,623,872</b>	<b>\$ 3,050,188</b>	<b>\$ 7,965,357</b>	<b>\$ 1,055,487</b>	<b>\$ 2,783,479</b>	<b>\$ 11,308,654</b>	<b>\$ (1,810,495)</b>

## Lifesize, Inc

Non-Debtor Entities - Income Statement

From FEB-22 to JAN-23

Exhibit A -2

February 2022 thru January 2023	Lifesize Australia Pty. Ltd	Lifesize France SARL	Lifesize GmbH	Lifesize India Pvt. Ltd.	Lifesize Technologies UK Ltd	Lifesize Italia SRL	Lifesize Japan KK	Lifesize Singapore Pte. Ltd	Light Blue Optics, Ltd.
<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cost of Sales	-	15	-	348,624	-	-	-	-	-
Salaries and Wages	-	395,140	105,382	224,925	673,238	798,809	-	-	79,750
Variable Compensation	-	193,081	43,260	18,975	265,432	99,926	-	-	-
Fringe Benefits	18,253	537,480	50,227	53,936	288,297	435,892	-	-	1,512
Other Employee Expenses	92,642	97,428	39,318	52,215	-	8,939	-	-	-
Travel and Entertainment	-	10,899	799	15,728	14,884	7,700	-	-	-
Professional Services	5,641	67,873	43,706	93,163	192,841	55,580	(7,086)	100,287	-
Equipment	-	182	1,992	16,822	589	22	-	-	-
Other Operating Expenses	13,179	8,204	8,937	23,564	18,016	9,343	13,823	13,167	(0)
Software	73	147	132	206	411	117	44	73	4,815
Engineering	-	-	-	-	7,995	-	-	-	-
Rent & Utilities	-	39,942	-	105,167	4,958	31,307	-	-	10,814
Telecom	-	6,184	4,363	5,292	3,026	8,446	-	-	-
Insurance	5,186	4,814	6,231	8,426	-	-	-	8,001	-
Taxes	-	5,543	53,504	1,475	(4,054)	-	-	49	-
Depreciation	2,989	2,974	502	1,218	8,013	1,217	-	1,434	9,500
Allocations	-	68,916	33,286	(167,151)	140,207	125,044	-	(15)	-
Management Fees & Other	11,935	20,698	14,476	30,076	99,269	14,542	13,882	6,921	98,732
<b>Total Expenses</b>	<b>149,898</b>	<b>1,459,506</b>	<b>406,114</b>	<b>484,037</b>	<b>1,713,122</b>	<b>1,596,885</b>	<b>20,663</b>	<b>129,917</b>	<b>205,123</b>
<b>Net Ordinary Income</b>	<b>(149,898)</b>	<b>(1,459,520)</b>	<b>(406,114)</b>	<b>(832,661)</b>	<b>(1,713,137)</b>	<b>(1,596,885)</b>	<b>(20,663)</b>	<b>(129,932)</b>	<b>(205,123)</b>
Interest Income / (Expense)	8	2	-	66	19	426	-	(1)	-
Exchange Gain/Loss Net	-	0	-	(0)	(0)	-	-	-	-
Provision for Income Taxes	(2,751)	47,041	24,993	314	71,840	22,824	40,322	12,660	-
Other Income and Expense	(157,596)	(1,557,626)	(423,826)	(149,943)	(1,131,882)	(1,676,158)	(21,929)	(132,707)	-
Realized Exchange Gain/Loss	186	(3,797)	(2,470)	(2,351)	(7,761)	(970)	222	(268)	161
Unrealized Exchange Gain/Loss	(8,488)	3,799	12,622	23,299	27,619	3,946	(5,712)	3,324	(427)
Unrealized Matching Gain/Loss	26	1,858	1,211	(920)	(8,340)	4,659	(1,369)	-	-
<b>Total Other Expense</b>	<b>(168,616)</b>	<b>(1,508,723)</b>	<b>(387,470)</b>	<b>(129,535)</b>	<b>(1,048,504)</b>	<b>(1,645,272)</b>	<b>11,535</b>	<b>(116,992)</b>	<b>(266)</b>
<b>Net Other Income</b>	<b>168,616</b>	<b>1,508,723</b>	<b>387,470</b>	<b>129,535</b>	<b>1,048,504</b>	<b>1,645,272</b>	<b>(11,535)</b>	<b>116,992</b>	<b>266</b>
<b>Net Income</b>	<b>\$ 18,718</b>	<b>\$ 49,202</b>	<b>\$ (18,643)</b>	<b>\$ (703,126)</b>	<b>\$ (664,633)</b>	<b>\$ 48,387</b>	<b>\$ (32,198)</b>	<b>\$ (12,940)</b>	<b>\$ (204,857)</b>



## Lifesize, Inc

## Non-Debtor Entities - Income Statement

From FEB-23 to APRIL-23

Exhibit A -2

February 2023 thru April 2023	Lifesize Australia Pty. Ltd	Lifesize France SARL	Lifesize GmbH	Lifesize India Pvt. Ltd.	Lifesize Technologi es UK Ltd	Lifesize Italia SRL	Lifesize Japan KK	Lifesize Singapore Pte. Ltd	Light Blue Optics, Ltd.
<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Cost of Sales</b>	-	-	-	96,513	-	-	-	-	-
Salaries and Wages	-	96,520	11,192	68,548	168,566	66,153	-	-	-
Variable Compensation	-	4,584	2,131	1,892	19,145	8,764	-	-	-
Fringe Benefits	-	80,758	5,427	7,648	76,834	59,933	-	-	-
Other Employee Expenses	22,377	-	11,820	17,051	-	-	-	-	-
Travel and Entertainment	-	617	32	2,075	3,302	-	-	-	-
Professional Services	-	10,034	6,776	10,304	30,114	4,066	-	2,803	-
Equipment	-	76	-	24	-	-	-	-	-
Other Operating Expenses	3,230	1,841	2,076	3,703	3,238	1,407	2,796	2,519	-
Software	-	-	-	-	-	-	-	-	-
Rent & Utilities	-	11,942	-	27,138	1,105	4,239	-	-	-
Telecom	-	672	1,063	1,534	205	1,926	-	-	-
Insurance	-	-	2,547	2,181	-	-	-	-	-
Taxes	-	-	18,234	1,851	-	-	-	-	-
Depreciation	-	399	-	305	-	304	-	-	-
Allocations	-	7,996	3,998	(52,534)	23,989	15,992	-	-	-
Management Fees & Other	-	(16,589)	-	-	0	-	-	-	12,546
<b>Total Expenses</b>	25,608	198,850	65,297	91,719	326,498	162,783	2,796	5,321	12,546
<b>Net Ordinary Income</b>	(25,608)	(198,850)	(65,297)	(188,232)	(326,498)	(162,783)	(2,796)	(5,321)	(12,546)
Interest Income / (Expense)	0	-	-	-	1	0	-	(0)	-
Exchange Gain/Loss Net	-	-	(0)	(0)	-	-	-	-	-
Gain/Loss on Sale of Fixed Assets	-	-	-	-	-	-	-	-	-
Provision for Income Taxes	-	-	-	-	-	-	-	-	-
Other Income and Expense	(26,704)	(212,262)	(68,992)	-	(344,911)	(167,960)	(2,935)	(5,229)	-
Realized Exchange Gain/Loss	(175)	(474)	410	(147)	(1,112)	(2,822)	-	(177)	-
Unrealized Exchange Gain/Loss	(1,541)	10,421	2,805	3,432	15,484	18,954	(889)	(17,495)	(100)
Unrealized Matching Gain/Loss	-	(4,533)	-	-	-	-	-	14,833	-
<b>Total Other Expense</b>	<b>(28,420)</b>	<b>(206,848)</b>	<b>(65,777)</b>	<b>3,285</b>	<b>(330,537)</b>	<b>(151,828)</b>	<b>(3,824)</b>	<b>(8,068)</b>	<b>(100)</b>
<b>Net Other Income</b>	28,420	206,848	65,777	(3,285)	330,537	151,828	3,824	8,068	100
<b>Net Income</b>	<b>\$ 2,812</b>	<b>\$ 7,998</b>	<b>\$ 480</b>	<b>\$ (191,517)</b>	<b>\$ 4,039</b>	<b>\$ (10,955)</b>	<b>\$ 1,029</b>	<b>\$ 2,746</b>	<b>\$ (12,446)</b>

## Lifesize, Inc

Non-Debtor Entities - Cash Flow Statement

From FEB-22 to JAN-23

Exhibit A-3

	Lifesize Australia Pty. Ltd	Lifesize France SARL	Lifesize GmbH	Lifesize India Pvt. Ltd.	Lifesize Technologies UK Ltd	Lifesize Italia SRL	Lifesize Japan KK	Lifesize Singapore Pte. Ltd	Light Blue Optics, Ltd.
<b>Operating Activities</b>									
Net Income	\$ 18,718	\$ 49,202	\$ (18,643)	\$ (703,126)	\$ (664,633)	\$ 48,387	\$ (32,198)	\$ (12,940)	\$ (204,857)
<b>Adjustments to Net Income</b>	-	-	-	-	-	-	-	-	-
Other Current Asset	(154,728)	(1,641,829)	(427,804)	(136,022)	(1,042,637)	(1,597,902)	(10,413)	(193,402)	11,345
Accounts Payable	10,630	(72,233)	(5,080)	(348)	(22,665)	79,185	(40)	6,525	-
Sales Tax Payable	3,046	52,041	24,887	38,598	110,702	(26,878)	(23,983)	60,205	(4,821)
Other Current Liabilities	122,342	1,579,295	418,261	795,725	1,481,215	1,595,397	66,454	107,021	185,785
<b>Total Adjustments to Net Income</b>	(18,710)	(82,726)	10,264	697,953	526,614	49,803	32,018	(19,651)	192,309
<b>Total Operating Activities</b>	8	(33,524)	(8,379)	(5,173)	(138,019)	98,190	(180)	(32,590)	(12,548)
<b>Investing Activities</b>	-	-	-	-	-	-	-	-	-
Fixed Asset	2,989	2,974	502	1,218	8,013	1,217	-	1,434	9,500
Other Asset	-	210	15,151	15,072	426	1,921	-	5,327	-
<b>Total Investing Activities</b>	2,989	3,184	15,653	16,290	8,439	3,138	-	6,761	9,500
<b>Financing Activities</b>	-	-	-	-	-	-	-	-	-
Long Term Liabilities	-	-	(2,667)	(1,792)	-	(108,815)	-	-	-
Other Equity	-	-	-	-	-	-	-	-	-
<b>Total Financing Activities</b>	-	-	(2,667)	(1,792)	-	(108,815)	-	-	-
<b>Net Change in Cash for Period</b>	2,997	(30,340)	4,607	9,324	(129,580)	(7,487)	(180)	(25,829)	(3,048)
<b>Cash at Beginning of Period</b>	(2,555)	32,758	6,034	12,361	141,977	13,566	215	28,219	33,691
<b>Cash at End of Period</b>	442	2,418	10,641	21,685	12,397	6,079	35	2,389	30,643

## Lifesize, Inc

Non-Debtor Entities - Cash Flow Statement

FEB-23, MAR-23, APR-23

Exhibit A-3

	Lifesize Australia Pty. Ltd	Lifesize France SARL	Lifesize GmbH	Lifesize India Pvt. Ltd.	Lifesize Technologies UK Ltd	Lifesize Italia SRL	Lifesize Japan KK	Lifesize Singapore Pte. Ltd	Light Blue Optics, Ltd.
<b>Operating Activities</b>									
Net Income	\$ 2,812	\$ 7,998	\$ 480	\$ (191,517)	\$ 4,039	\$ (10,955)	\$ 1,029	\$ 2,746	\$ (12,446)
<b>Adjustments to Net Income</b>	-	-	-	-	-	-	-	-	-
Other Current Asset	(23,751)	(128,396)	(81,119)	(9,471)	(361,223)	(170,362)	(2,935)	(13,090)	-
Accounts Payable	(3,010)	(26,069)	(7,766)	14,783	73,008	(24,522)	(14)	2,427	-
Sales Tax Payable	(591)	9,799	5,479	(4,713)	(38,439)	283	(915)	(10,527)	(100)
Other Current Liabilities	27,104	131,376	74,864	185,668	318,428	212,642	2,802	16,598	-
<b>Total Adjustments to Net Income</b>	(247)	(13,290)	(8,542)	186,268	(8,226)	18,041	(1,062)	(4,592)	(100)
<b>Total Operating Activities</b>	2,565	(5,292)	(8,062)	(5,249)	(4,187)	7,086	(33)	(1,845)	(12,546)
<b>Investing Activities</b>	-	-	-	-	-	-	-	-	-
Fixed Asset	-	399	-	305	0	304	-	-	-
Other Asset	-	6,601	-	(174)	2,857	388	-	-	-
<b>Total Investing Activities</b>	-	7,000	-	131	2,857	692	-	-	-
<b>Financing Activities</b>	-	-	-	-	-	-	-	-	-
Long Term Liabilities	-	-	-	(1,594)	-	(9,667)	-	-	-
Other Equity	-	-	-	-	-	-	-	-	-
<b>Total Financing Activities</b>	-	-	-	(1,594)	-	(9,667)	-	-	-
<b>Net Change in Cash for Period</b>	2,565	1,708	(8,062)	(6,712)	(1,330)	(1,889)	(33)	(1,845)	(12,546)
<b>Cash at Beginning of Period</b>	442	2,418	10,641	21,685	12,397	6,079	35	2,389	30,643
<b>Cash at End of Period</b>	\$ 3,007	\$ 4,126	\$ 2,579	\$ 14,974	\$ 11,067	\$ 4,190	\$ 1	\$ 544	\$ 18,097

**Lifesize, Inc***Non-Debtor Entities - Changes in Shareholders Equity*

FEB-23, MAR-23, APR-23; FY-22

Exhibit A-4

Lifesize Australia Pty. Ltd			Lifesize France SARL			Lifesize GmbH			Lifesize India Pvt. Ltd.			Lifesize Technologies UK Ltd		
Stock	Retained Earnings	Total	Stock	Retained Earnings	Total	Stock	Retained Earnings	Total	Stock	Retained Earnings	Total	Stock	Retained Earnings	Total
<b>Balance at 1/31/22 (\$107,609)</b>	<b>\$176,026</b>	<b>\$68,417</b>	<b>(\$190,654)</b>	<b>\$704,613</b>	<b>\$513,959</b>	<b>(\$129,943)</b>	<b>\$430,782</b>	<b>\$300,838</b>	<b>\$333,924</b>	<b>(\$910,729)</b>	<b>(\$576,805)</b>	<b>(\$357,025)</b>	<b>\$221,883</b>	<b>(\$135,142)</b>
Net income (loss)	-	\$18,718	-	\$49,202	\$49,202	-	(\$18,643)	(\$18,643)	-	(\$703,126)	(\$703,126)	-	(\$664,633)	(\$664,633)
<b>Balance at 1/31/23 (\$107,609)</b>	<b>\$194,744</b>	<b>\$87,135</b>	<b>(\$190,654)</b>	<b>\$753,816</b>	<b>\$563,162</b>	<b>(\$129,943)</b>	<b>\$412,139</b>	<b>\$282,195</b>	<b>\$333,924</b>	<b>(\$1,613,855)</b>	<b>(\$1,279,931)</b>	<b>(\$357,025)</b>	<b>(\$442,750)</b>	<b>(\$799,775)</b>
Net income (loss)	-	\$2,812	-	\$7,998	\$7,998	-	\$480	\$480	-	(\$191,517)	(\$191,517)	-	\$4,039	\$4,039
<b>Balance at 4/30/23 (\$107,609)</b>	<b>\$197,556</b>	<b>\$89,947</b>	<b>(\$190,654)</b>	<b>\$761,814</b>	<b>\$571,160</b>	<b>(\$129,943)</b>	<b>\$412,619</b>	<b>\$282,675</b>	<b>\$333,924</b>	<b>(\$1,805,372)</b>	<b>(\$1,471,448)</b>	<b>(\$357,025)</b>	<b>(\$438,711)</b>	<b>(\$795,736)</b>

Lifesize Italia SRL			Lifesize Japan KK			Lifesize Singapore Pte. Ltd			Light Blue Optics, Ltd.		
Stock	Retained Earnings	Total	Stock	Retained Earnings	Total	Stock	Retained Earnings	Total	Stock	Retained Earnings	Total
<b>Balance at 1/31/22 (\$179,865)</b>	<b>\$506,267</b>	<b>\$326,402</b>	<b>(\$26,547)</b>	<b>\$68,506</b>	<b>\$41,959</b>	<b>(\$65,625)</b>	<b>\$120,832</b>	<b>\$55,207</b>	-	<b>(\$2,079,579)</b>	<b>(\$2,079,579)</b>
Net income (loss)	-	\$48,387	-	(\$32,198)	(\$32,198)	-	(\$12,940)	(\$12,940)	-	(\$204,857)	(\$204,857)
<b>Balance at 1/31/23 (\$179,865)</b>	<b>\$554,654</b>	<b>\$374,789</b>	<b>(\$26,547)</b>	<b>\$36,308</b>	<b>\$9,761</b>	<b>(\$65,625)</b>	<b>\$107,893</b>	<b>\$42,268</b>	-	<b>(\$2,284,436)</b>	<b>(\$2,284,436)</b>
Net income (loss)	-	(\$10,955)	-	\$1,029	\$1,029	-	\$2,746	\$2,746	-	(\$12,446)	(\$12,446)
<b>Balance at 4/30/23 (\$179,865)</b>	<b>\$543,699</b>	<b>\$363,834</b>	<b>(\$26,547)</b>	<b>\$37,337</b>	<b>\$10,790</b>	<b>(\$65,625)</b>	<b>\$110,639</b>	<b>\$45,014</b>	<b>\$0</b>	<b>(\$2,296,882)</b>	<b>(\$2,296,882)</b>